

California Statewide Average Indirect Cost Rates

For Purposes of Food Service and Adult Education Programs

Following is a recap of California's statewide average indirect cost rates for the two most current years. For food service and adult education programs, *Education Code* sections 38101(c) and 52616.4(a)(3) limit school district indirect costs to amounts derived using the lesser of the school district's indirect cost rate (as approved by the California Department of Education) or the statewide average indirect cost rate for the program. Each district should compare these statewide rates with their individual indirect cost rate to determine the lesser rate for use with each program.

2000-01

For fiscal year 2000-01 food service and adult education programs, districts are limited to the **lesser** of:

- **their CDE approved indirect cost rate based on 1998-99 expenditures** (based on the district's 1998-99 J-380/580/780/SACS expenditure data, approved March 2000)

or

- **5.24% for Food Service** (based on 1998-99 statewide expenditures for all school districts)
- **5.22% for Adult Education** (based on 1998-99 statewide expenditures for unified and high school districts)

1999-00

For fiscal year 1999-00 food service and adult education programs, districts are limited to the **lesser** of:

- **their CDE approved indirect cost rate based on 1997-98 expenditures** (based on the district's 1998-99 J-380/580/780/SACS expenditure data, approved March 1999)

or

- **4.91% for Food Service** (based on 1997-98 statewide expenditures for all school districts)
- **5.02% for Adult Education** (based on 1997-98 statewide expenditures for unified and high school districts)